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DATE: 15 March 2006

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ATTENTION: EXAMINER E. Garcia

COMPANY NAME: U.S.P.T.O, Art Unit # 3679

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OUR DOCKET NO. MR1197-607

APPLICATION NO: 10/780,654

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ADDITIONAL COMMENTS:

AMENDMENT AFTER FINAL FOR ENTRY

MR1197-607

MAR 15 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Youth Lee :
Serial No: 10/780,654 : Art Unit #3679
Filed: 19 February 2004 : Examiner:
Title: POSITIONING STRUCTURE : E. Garcia
OF A BEACH UMBRELLA

AMENDMENT AFTER FINAL OFFICE ACTION

Mail Stop AF
Honorable Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Final Office Action dated 16 December 2005, please
amend the above-referenced Patent Application as follows:

Amendments to the Claims are reflected in the Listing of Claims which
begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.